NOAA CBS Reimbursable BPR Training

Reimbursable BPR Training Objectives

- Understand Impacts Resulting from Reimbursable BPR Efforts
 - Purpose of BPR Changes
 - Revised Reimbursable Business Rules & Policies
 - Revised Reimbursable Procedures & Process Flow
- Overview of New Reimbursable Reports
- Resolve Unmatched Costs & Cost Overruns
- Demo Discoverer RA-Detail Workbook
- Calculate Reimbursable Carryover
- Understand Reimbursable Close-Out Process



BPR Background

- No standard NOAA-wide template/model for reimbursable agreements
- Outdated NOAA-wide guidance on reimbursable agreements
- Different procedures for processing reimbursable agreements within each LO
- Control/tracking of reimbursable agreements varies by Line Office
- Inconsistency in providing required information for all reimbursable agreements



NOAA Reimbursable BPR Working Group

Finance Lois Coleman, Mark St.Clair,

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NOS Carmen Solis & Bruce Jackson

NWS Herbert Callands & Debbie Hoffman

OAR Paul Johnson, Steve Musser,

Sharon Schroeder & Andrea Moore

BIS Sharon Glover

DOC OGC Malcolm Orr

BPR Recommendations

- NOAA established Reimbursable Working Group
 - Comprised of representatives from each LO, Finance, Budget and DOC Office of General Counsel (OGC)
 - Coordinate issues with those involved in reimbursable process
 - Developed policies and standard operating procedures which were agreed to by group members
 - Developed recommended course list for NOAA staff dealing with Reimbursable projects (Reimbursable Policy - Appendix B)
- Policies and procedures approved by Budget Business Rules Committee
- Approved by CFO Council for July 1, 2007 implementation



Recommended Training

- Crucial that all NOAA staff dealing with Reimbursables
 - Understand and follow federal appropriations law applicable to reimbursable work and funding
 - Should take training as soon as possible
- Commerce Business Systems (CBS) Training:
 - Reimbursable Agreements for New Users
 - Budget Operating Plans (BOPS) for New Users
 - Data Warehouse for New Users
 - Oracle Discover FMC1 for New Users
- Other Recommended Training:
 - Accounting for Business Operations in Government
 - Budget Execution
 - Appropriations Law for Business Operations in Government
 - Federal Contract Law
 - Appropriations Law Seminar
 - OGC MOU Training



Reimbursable Policies, Process Flow, Forms, NOAA Business Rules, & Standard Operating Procedures

Reimbursable Work

- NOAA only accepts Reimbursable work
 - Necessary legal authority exists
 - Without adversely affecting regular NOAA programs
- Work unrelated to normal functions may ONLY be accepted if:
 - Project cannot be performed economically by requesting federal agency or by government-wide service agencies
 - Performance of project by NOAA
 - » Allowable by statue/law
 - » In Federal Government's best interest
- Legislation which authorizes NOAA to enter reimbursable agreements (Reimbursable Policy Appendix A)



Legal Authority

- Reimbursable work requires legal authority
 - Performing organization responsible for ensuring proper authorizations
- Other Federal Agencies, excluding special legislative authority
 - 31 U.S.C. 1535 of the Economy Act of 1932, as amended
 - » Establishes general policies regarding work
 - » Funding under this authority retains time-limits for availability and expiration present in federal customer agency's appropriation act(s)
 - Must be obligated by NOAA prior to expiration time limit
- State/Local Governments
 - 31 U.S.C. 6506, Intergovernmental Cooperation Act of 1968, amended in 1982
 - » Permits federal agencies to provide special/technical services upon written request and payment of all identifiable costs
- Other authorities exist which authorize provision of certain specialized services to private and international organizations and foreign governments

Legal Authority



- Special Studies Authority, U.S.C. 1525 (1st paragraph) --Permits NOAA to provide, upon request of any person, firm, public or private organization:
 - Special studies on matters within DOC's authority, including special compilations, lists, bulletins, or reports prepared from its records
 - Furnishing transcripts or copies of studies, compilations, and records
 - Services/products can be provided <u>ONLY</u> upon payment of actual or estimated costs of such special work
- Joint Project Authority (JPA), 15 U.S.C. 1525 (2nd paragraph) -Permits NOAA to enter into projects with nonprofit, research or
 public organizations (state/ local governments)
 - Project is of mutual interest and costs are apportioned equitably
 - DOC policy that joint projects may be undertaken only if the project
 - » Cannot be performed at all or as effectively wout joint participation
 - » Essential to further a DOC program

Reimbursable Project Planning & Management

- Proposals for Reimbursable Projects
 - Determine consistency with legislative authority, NOAA policy, and requirements for accepting reimbursable work
 - Referred to the appropriate project manager
- Project Managers
 - Represent NOAA in negotiations with customers
 - Serve as project contact for Finance, Budget, and other administrative organizations in NOAA
 - Responsible for overall supervision/coordination
 - Determine participation in proposed project for allocation of work and responsibilities
 - Coordinate performance of work

Reimbursable Agreements/Projects

- Reimbursable Projects for new Agreements should be limited to 5 years
 - Extensions over five years require new project codes
- Begin negotiating/processing agreements and funding for next fiscal year early
 - May avoid need for TWA



- Agreements/funding accepted after June may not allow enough time for processing
- Work cannot be performed for other organizations until:
 - Pertinent approvals obtained
 - Reimbursable project number has been established

Agreements & Letters of Intent

- Agreements may take the form of exchange of correspondence, contract, or purchase order with documentary acceptance
 - Includes memoranda of understanding, memoranda of agreement, acceptance documents and funding documents (e.g., MIPRs, mods, etc.)
- Agreements must contain
 - Specific legal authority under which the work may be performed
 - Payment policy applicable to the agreement (no shorter than quarterly)
 - » Including specific information on billing frequency, payment requirements, and late payment consequences
- Provides specifically for recovery of total cost;
 - Indicates amount or costs listed therein are estimated and actual costs will be billed for the project
- Formal agreement or letter of intent/TWA between performing NOAA organization and customer must be in existence prior to performance of Reimbursable work

Temporary Work Authority (TWA)

Based on "Letter of Intent"



- Allows work to begin on a specific reimbursable project prior to receipt/acceptance of agreement
- Valid for <u>3</u> months
- Projects will be shut off <u>after</u> 3 months unless:
 - » Copy of signed agreement is received by Finance
 - » Exceptions considered by Finance on case-by-case basis



Advance & Non-Advance Agreements

- Advances for both Federal and Non-Federal customers
 - Based on an estimate of actual costs of goods/services
- Federal Agencies, State/Local Governments & Institutions governed by states:
 - Advance <u>OR</u> Quarterly payments on reimbursable basis
 - No mixing of advance & reimbursable payment plans
- Non-Federal customers:
 - Pay in advance of NOAA incurring costs
 - » Mandatory unless advance waiver is approved
 - » OMB Circular A-11, Section 20-13
 - Advance payment schedule may be established if total estimated cost exceeds \$100,000 <u>OR</u> length of time is more than 1 year
 - » Terms should be included within Reimbursable Agreement

Cost-Sharing Agreements

- Projects involving proportional participation in total cost
 - Project Manager planning total project cost as a whole, regardless of funding source
 - Requires separate Budget Operating Plans (BOP)
 - » Direct -- NOAA's share of total cost
 - » Reimbursable -- Customer's portion of costs
- Division of costs
 - Determined by application of proportions for Direct & Reimbursable funds to each element of total plan
 - » Agreement covering the project must specify individual proportions (percentage & dollars) of total costs to be borne by each agency and total planned output

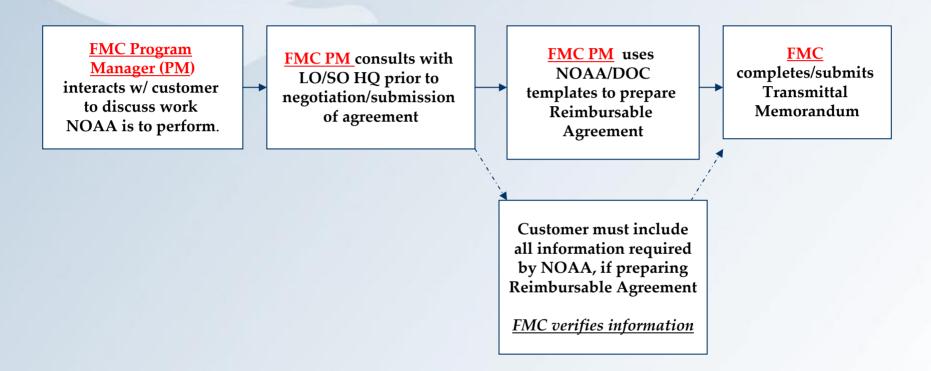
Reimbursable Agreement Model

 NOAA Reimbursable Agreement Model --(Reimbursable Policy, Appendix C)



- Contains cover sheet and generic model
- Includes minimum information required for agreements
- Additional clauses & language may be needed, depending on applicable authorities
- Model Agreements Required by Specific Legislation
 - OGC web site -- http://www.ogc.doc.gov/gen_law.html
 - Use these models, if applicable
 - Otherwise use the NOAA Reimbursable Agreement Model

Reimbursable Agreement Preparation



NOAA Reimbursable Agreement generic template should be used unless applicable legislation requires a specific format

Unsigned Reimbursable Agreement Package Contents

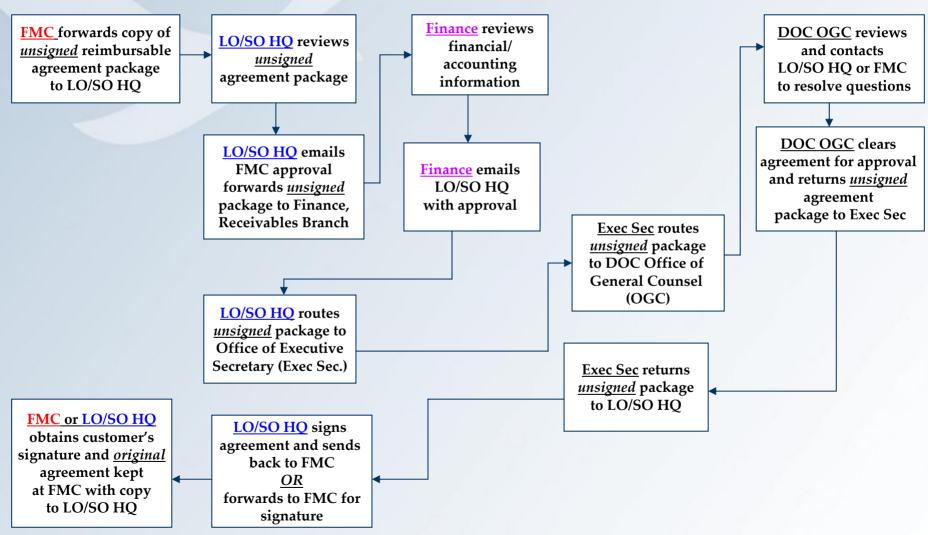
- Transmittal Memorandum
- Reimbursable Agreement Cover Sheet
 - Data may not be complete (i.e., funding info.)
- *

- Unsigned Reimbursable Agreement
- Approved Advance or Overhead Waiver Request, if applicable
 - May not be practical until after approval
 - Must be submitted prior to requesting project code
- Customer Profile Form, if required

Negotiations & Approvals

- All proposed agreements must be reviewed/ cleared by DOC Office of General Counsel (OGC)
 - Unless requirement has been waived, in writing, by OGC
- Submit to LO/SO HQ at least 2 months prior to projected signature date
 - 3 months prior for foreign customers
- OGC clearance is not required for No Cost Time Extensions

Review/Approval of Reimbursable Agreements



Waivers

- Waivers associated with Reimbursable Projects
 - Advance Waivers
 - Overhead Waivers



Advance Waivers

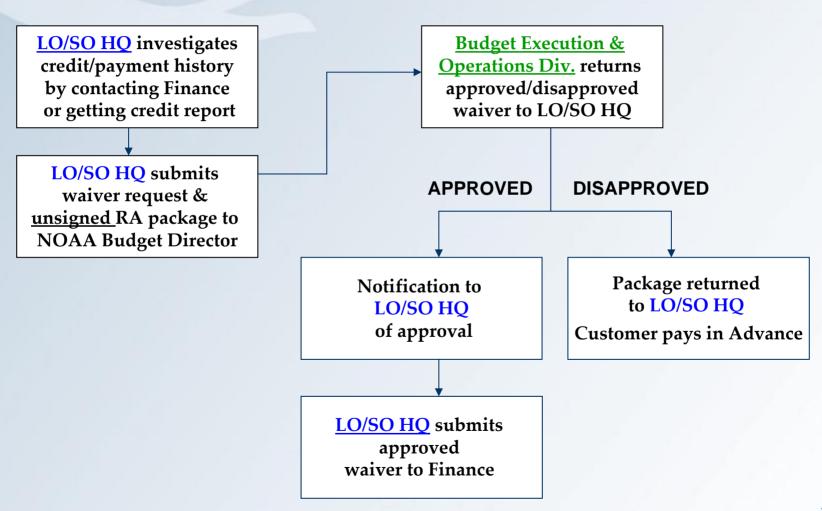
- Advance payment from Non-Federal customers is mandatory unless waiver is approved, in writing, by NOAA Budget Director (OFA3)
 - Work to be performed w/out an advance must be justified
 - Written waiver request prepared by the head of program office responsible for performing work
 - Requires approval prior to accepting Reimbursable work
- Certain legal authorities require advance payments which CANNOT be waived
 - Intergovernmental Cooperation Act (31 U.S.C. 6506)
 - Special Studies authority (15 U.S.C. 1525)

Advance Waivers for State/Local Governments & Institutions

- LO/SO's do not have to apply for advance waivers for Reimbursable Agreements related to:
 - Sales of Consolidated Data or Products
 - » Organizations that extend credit under this authority
 - Responsible for covering full costs of agreement by direct funding
 - » Carryover from prior year project codes
 - Adjusted to new task codes used for that specific activity when project conversion is required
 - Advance payments prohibited either expressly, or by implication, through state statute or charter



Advance Waiver Request Process



Full Cost Recovery

- NOAA policy is to recover full costs, both direct & indirect, for performance of services for others
 - Unless authorizing legislation provides otherwise
- Full cost recovery includes:
 - NOAA overhead surcharges (Object Class 7787)
 - LO overhead surcharges (Object Class 7788)
 - FMC overhead surcharges (Object Class 7789)
- NOAA's legal authority for entering into reimbursable agreements
 - Each citation includes a statement with requirements for full cost recovery

Full Cost Recovery

- Costs charged to Reimbursable Project must NOT include charges for resources not actually used
- Costs should be recorded against appropriate projects when work is performed and resources expended
 - If not possible/practical accurate supporting documentation must be maintained upon which subsequent SLT (cost adjustments) can be based
 - » Includes recording and assignment of direct labor hours, cost of equipment, supplies & other acquisitions to the benefiting project
 - » All provisions of the Reimbursable Agreement must be adhered to and it is mandatory that agreement provide for subsequent equipment disposition and ownership. Joint ownership prohibited
- Assistant Administrators, or designees, will not commit to waiving any element of cost (direct or indirect), pay increases or overruns – without appropriate prior approval

Waivers of Overhead Costs

- Depends on Reimbursable Agreement's legal authority
 - Cannot be waived under those authorities which require full cost recovery
 - » Economy Act, 31 U.S.C. 1535
 - » Special Studies authority, 15 U.S.C. 1525
- Costs eligible for waiver as prescribed above include:
 - Distributed costs that make up NOAA support
 - » NOAA overhead surcharge, Line Office overhead surcharge, and Office overhead surcharge
 - » Waiver requests for work in non-NOAA sites must be limited to 60% of any rate in effect
 - Depreciation distributed directly to a reimbursable project
 - » Only waived when customer provides equipment for project
 - GSA rent
 - » Normally waived only if services are performed in facilities not provided or owned by NOAA

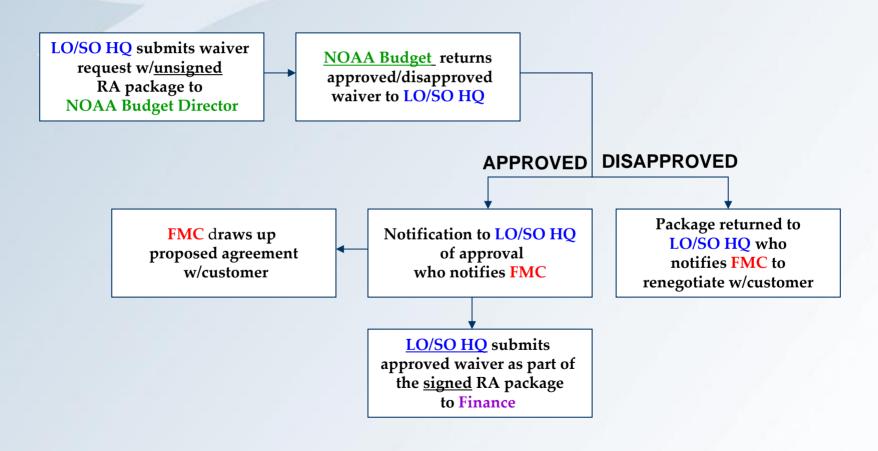
Waivers of Overhead Costs

- Authorized only with prior approval from NOAA Budget Director (OFA3)
 - Approved waiver is applicable to entire project
 - Waiving costs reduces Reimbursable earnings
- FMC must use direct appropriations to fund waived costs
 - Single direct Project
 - Agreed to by primary FMC, NOAA Budget Office, and Execution & Operations Division

Overhead Waiver Requests

- Fully justified in writing
- Submitted prior to negotiating agreement
 - Otherwise waiver request submitted directly after agreement is negotiated and prior to requesting project code
- Includes amount requested for waiver
- Contains direct project number charged for waived costs
 - Yearly updates of direct project offsets required
 - » Submit to Finance Office by November 30th each year in order to continue waiving cost in next fiscal year
- Submitted for all revised agreements and modifications

Overhead Waiver Request Process



Funding

Funding Authority

- Accounting (fund) citation
 - Composed of Agency code, Fiscal Year & Treasury Account Symbol



Citation 13X1450

13 Dept of Commerce

X No-year funds

1450 Treasury Symbol for NOAA ORF fund

- **137/81450**
 - "X" replaced by 7/8
 - Appropriated in FY 2007
 - Expire September 30, 2008

Funding Documents

- Not always included with the Reimbursable Agreement
 - Military Interdepartmental Purchase Request (MIPR)
 - Purchase Request
 - Purchase Order or Contract



- Must be received prior to recording agreements in CBS and beginning work on project
- If funding document is <u>not</u> part of the agreement
 - FMC must contact customer to obtain required funding document

Funding Availability

- NOAA's use of Federal funding
 - Subject to same time period as the customer for obligations/expenditure purpose <u>unless</u> authorizing legislation provides otherwise
 - LO/SO staff need to pay attention to funding documents for Federal customers
- Agreement periods can exceed funds availability period
- One year funds
 - Available only for specific fiscal year cited in the accounting (fund) citation of customer agency
 - Expire for obligation purposes on September 30th
- Contact DOC OGC for questions on availability of funding provided by federal customers
 - OGC must approve exceptions for conducting activity & expending funds beyond the period of availability

Funding Availability

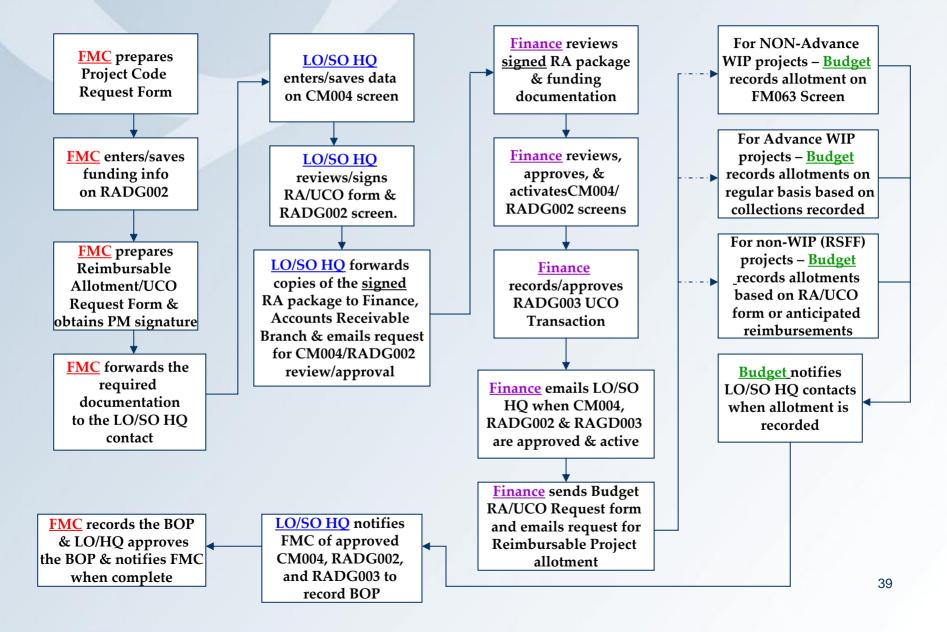
- NOAA can use funds for:
 - Activities performed during period of funds availability
 - Activity performed after period of availability with OGC approval
- NOAA limited to five years to use funding for Federal customers after appropriation has expired
 - Customer funding expired 2005
 - Undelivered Orders (UDO) expended until 2010
 - » After 2010, Treasury will not recognize customer's appropriation so NOAA will be unable to collect
- Important to track outstanding UDOs for Federal customers
 - After 5 years, remaining UDOs must be deobligated

Reimbursable Projects

Reimbursable Projects

- Not for internal NOAA purposes
- Project Codes
 - One Customer -- One Agreement -- One Project
- Task Codes
 - Not recommended for tracking specific activity
 - » Reports & Finance coding processes @ Project Code level
- Fund Codes
 - 0006 (Advance) & 0007 (Non-Advance)
 - » ONE Funding Source
 - » ONE LO/SO
 - If two or more LO/SOs are participating, ONE must own and take responsibility
 - 0096 & 0097 (Reimbursable Sales/Fixed Fee):
 - » Follow the same policy, to maximum extent possible

Establish New Projects & Record Agreements



Signed Reimbursable Agreement Package Contents

- Project Code Request Form
- Reimbursable Agreement Cover Sheet
 - All data must be complete
- Signed/Accepted Reimbursable Agreement or Letter of Intent
- Funding Document (for Federal customers)
- OGC Clearance Memo
- Reimbursable Allotment/UCO Request Form
- Approved Advance or Overhead Waiver Request, if applicable
 - Soft copy is preferable, but not required



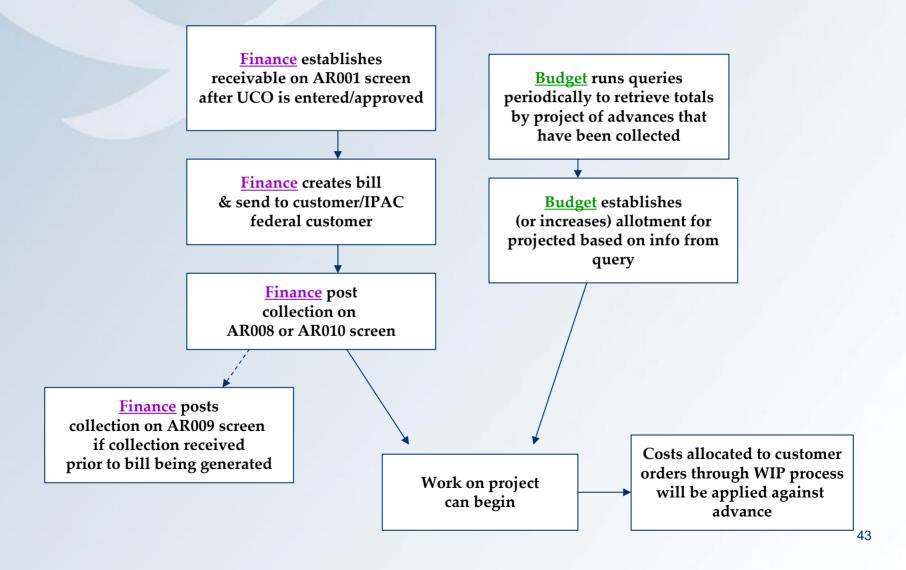
Reimbursable Billing & Collection

Reimbursable Billing & Collection

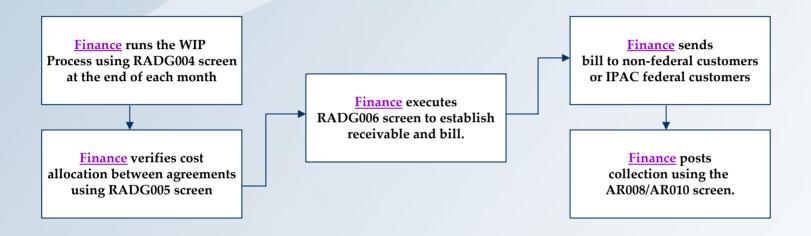
- Reimbursable billings
 - In accordance w/terms of applicable project/agreement
 - On a prompt and timely basis
- Bills generated for customers on quarterly basis
 - Non-Federal w/ advance waivers & Federal reimbursable projects
 - Request for exceptions to quarterly basis must be approved by NOAA CFO
 - Billing cycle can be longer but not shorter
- Full payment by non-Federal customers must be received w/in 30 days of billing date
 - Failure to pay bills w/in 90 days of bill date requires cessation of all work until all outstanding bills related to agreement are paid in full
 - » Finance will shut off project code in CBS to preclude further charges/obligations until matter is resolved
 - » Delinquent bills must be promptly resolved by NOAA project manager & either canceled or paid before work can continue



Bill/Collect - WIP Advance



Bill/Collect - WIP Non-Advance



RSFF Billing & Collection

- Non-WIP Projects do not represent "typical" Reimbursable Agreement or Memorandum of Understanding/Agreement (MOU/A)
 - Many have multiple non-federal customers
 - Transactions are managed similar to over-the-counter sales



- Data Sales, other types of sales & special use projects fitting this category are managed under the following guidelines:
 - LO uses projects in Fund Codes 0096 & 0097 for activities listed above
 - Federal & Non-Federal customers continue to be tracked separately by unique project number
 - » Avoid mixing federal & non-federal activity on individual projects
- Fund Code 0096 -- Collected or billed in advance for services or products
- Fund Code 0097 Billed by Finance or LO/SO after providing product/service



Bill/Collect – Reimbursable Sales/Fixed Fee

Finance establishes receivable on AR001 screen & bills customer in advance or quarterly after costs accrue for non-advance projects

Finance posts collection on AR008 or AR010 screen

<u>Finance</u> posts collection on AR009 screen if collection received prior to bill being generated

Reimbursable -- Check Submission

 All checks for reimbursable projects are sent to NOAA's lockbox for deposit

- Agreements must be written in accordance with available templates to ensure proper check submission
- NOAA's reimbursable lockbox address:

U.S. Department of Commerce – NOAA Receipts for Reimbursable Projects P.O. Box 979008 St. Louis, MO 63197-9000

- Exception -- checks are deposited at designated locations for:
 - National Climatic Data Center, Asheville, North Carolina
 - National Geophysical Data Center, Boulder, Colorado



Check Submitted to LO/SO

 Customers should not send checks directly to LO/SO



Checks for reimbursable projects mistakenly sent to LO/SOs should be mailed to the NOAA Finance Office:



U.S. Department of Commerce – NOAA ATTN: Check Log 20020 Century Boulevard Germantown, MD 20874

Delinquent Accounts

- Finance maintains appropriate aging records for delinquent accounts
 - 1st follow-up notices sent after 30 days after date of bill & project manager contacted to assist in collection efforts
 - 2nd notice sent after additional 30 days of non-payment
 - 3rd notice sent after another 30 days of non-payment
- Delinquent bills for non-Federal customers
 - Are subject to interest, penalties, and administrative charges
 - May be referred to Treasury for debt collection if unpaid for 120 days
- Program Managers may need to assist with collection efforts



Reimbursable Data Queries & Reports

Unmatched Costs & Cost Overruns

Reasons for Unmatched Costs

- Exceeded Order Balance for FCFY
 - Incorrect charges or cost overrun
 - UDOs accrued for more than amount of established order
- No RADG003 Order for FCFY
 - Unmatched costs can be positive or negative
 - Pre-Conversion Agreements/Projects (before October 1, 2004)
 - » Project set up as WIP during conversion for new agreements
 - » Costs accrued/adjustments made after 10-1-04 against old agreements (e.g., labor)
 - Post-Conversion Agreements/Projects (since October 1, 2004)
 - » Active, approved RADG002 Agreement missing
 - » Ensure agreement package was received by LO/SO HQ & Finance

Resolving Unmatched Costs

- RADG002 Agreement is not recorded or incorrect
 - Enter or correct RADG002 transaction
- RADG003 is not recorded or incorrect
 - Ensure agreement package was received by LO/SO HQ and Finance
 - Contact Finance via LO/SO HQ to record RADG003
- Costs charged to project erroneously
 - Contact Finance to correct payment transaction
- Accrued costs exceed agreement/order amount
 - Request additional funding from Customer



SLT unmatched costs to related direct project



Resources for Unmatched Costs

- Identifying Unmatched Costs
 - RADG107 Unmatched Cost Report
 - QR0068 Summary of Unmatched Costs
 - RA504D Reimbursable Unmatched Report
 - » Provide unmatched cost totals by project & FCFY
- Resolving Unmatched Costs
 - RADG002 Agreements Screen
 - RADG102 Reimbursable Agreements History Report
 - RADG108 Unfilled Customer Orders by POP Report
 - RA502D Reimbursable Agreement Summary Report
 - RA503D Reimbursable Project Summary Report
 - » Confirm agreements & orders are approved and active
 - Discoverer RA-Detail Workbook
 - » Research accrued cost transactions



Cost Adjustments

- Only within current Fund Code Fiscal Year (FCFY)
- No prior year adjustments or adjustments of billed/collected costs
 - Without prior approval from Finance/Receivables Branch
 - Only exception is clearing prior year costs overruns
- Undocumented/improper adjustments
 - Finance shuts off project until resolved

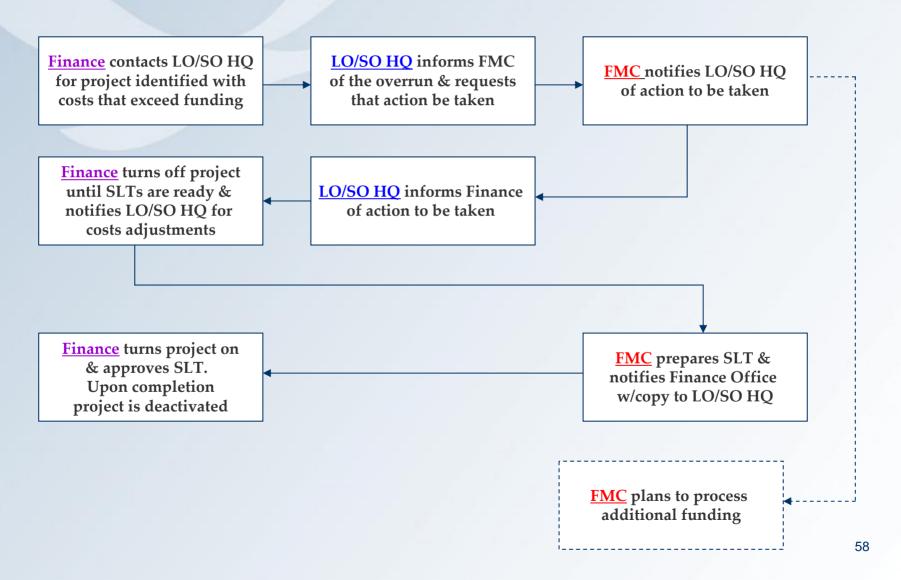
Cost Control -- Cost Overruns

- LO/SO responsibility for establishing controls in FMCs to preclude cost overruns on reimbursable projects
- Finance bills and attempts to collect for <u>all</u> costs unless
 - Agreement was negotiated for Fixed Price
 - Written (OH) waiver approved by the Budget Office Director (OFA3)
- Finance identifies project where costs exceed available funding recorded in CFS and notifies LO/SO
 - LO/SO does not remedy in 30 days
 - » Finance shuts off project
 - Customer does not pay overrun w/in 120 days
 - » Charged to Program Office's direct funds

Reimbursable Cost Control

- Project Manager's responsibility for ensuring costs do not overrun agreement amounts
 - Cost overrun is defined as:
 - » Cost in excess of agreement amount, or
 - » Cost incurred after project expiration
- Projects with cost overruns may result in:
 - Violations of Anti-Deficiency Act
 - Audit Findings
 - Inspector General Investigations
- Projects cannot be completed within available resources (time/funding)
 - Project Managers negotiate with customers to ensure availability of additional time and/or funds
 - Prior to completion/ expiration of project

Cost Overrun Process



Unmatched Costs Reports

RA-Detail (Discoverer Workbook)

Calculating Carryover

Carryover

- Occurs once at beginning of each Fiscal Year
- CBS Reimbursable Agreement module can perform carryover process on WIP projects only
 - System calculation cannot account for unmatched cost
- Non-WIP projects must be done manually
 - LOs must maintain complete files on individual projects
 - » Including up to date collection/billing activity
 - » Using Data Warehouse Reports (AR540D & RA500D)

Carryover

- Agreements with expired period of performance end dates are ineligible for carryover
- Any adjustments are considered current year adjustments after Carryover is completed
- No Cost Time Extensions are required
 - Obtain and submit prior to fiscal year end

System Calculation -- Order Carryover

- Carryover for WIP projects is calculated by agreement and order
 - Orders are recorded by FCFY

Total Unfilled Customer Order Amount

- Billed Amount
- Unreleased Cost (allocated/not yet billed)
- Unliquidated Obligations (UDOs)
- Unallocated Cost (accrued/not yet billed)
- Order Balance Available for Carryover

System Calculation -- Advance Carryover

Advance carryover amounts for WIP projects are calculated as follows:

Cumulative Advance Amount

- Billed Amount
- Unreleased Cost (allocated/not yet billed)
- Unliquidated Obligations (UDOs)
- Unallocated Cost (accrued/not yet billed)
- Advance Balance Available for Carryover

WIP Non-Advance Carryover Verification

- Verify system carryover order calculations and related carryover allotment amounts
 - Run the RA503D Reimbursable Project Summary Report as of September 30th
 - Use amounts from the Project Total section
 - Perform the following calculation for each FCFY:

Order Amount

- Costs Billed to Date
- Unreleased Cost (allocated/not yet billed)
- Remaining Order Balance
- UDO (Undelivered Orders)
- Unallocated & Unmatched Cost (accrued/not yet billed)
- + Unmatched Costs (from year-end QR0068 or RA504D)
- = Carryover Order & Allotment Amount

 This calculation should match to system calculated carryover if there are no expired agreements associated with the project

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WIP Advance Carryover Verification

- Verify system carryover order calculations and related carryover allotment amounts
 - Run the RA503D Reimbursable Project Summary Report as of September 30th
 - Use amounts from the Project Total section
 - Perform the following calculation for each FCFY:

Advance Collected

- Costs Billed to Date
- Unreleased Cost (allocated/not yet billed)
- = Remaining Order Balance
- UDO (Undelivered Orders)
- Unallocated & Unmatched Cost (accrued/not yet billed)
- + <u>Unmatched Costs (from year-end QR0068 or RA504D)</u>
- = Carryover Advance & Allotment Amount
- This calculation should match to system calculated carryover if there are no expired agreements associated with the project

WIP Carryover Points to Remember

- Before contacting your LO/SO HQ or Finance to validate system calculated carryover, review the following:
 - Check the agreement's period of performance end date on RADG002
 - » Does the funding carry over?
 - Are Unfilled Customer Order (UCO) amounts for agreement/project correct?
 - » If not, submit a request to make the correction
 - Does the project have unmatched costs?
 - » If so, this amount will not be included in system carryover calculation and your carryover allotment may be overstated
 - Review and resolve unmatched costs prior to fiscal year end
 - » Unmatched Cost reports (QR0068 and RA504D) should be run and filed in early October each year
 - Data cannot be recreated after October WIP is run
 - Did you use the correct formulas to calculate carryover?
 - » Remember: Allotment (funds) balances at fiscal year-end <u>DO NOT</u> factor into reimbursable carryover calculations at all!

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RSFF Non-Advance Carryover

- Current RSFF Non-Advance Projects are in fund 0097
- Projects with no formal agreements
 - There is no carryover authority for these projects
 - Allotments for new year are based on estimated reimbursements
- Projects with formal agreements
 - The following manual calculation is performed by FCFY for each funding document that is eligible for carryover:
 - **Funding Authority**
 - Total Obligations
 - = Carryover Authority

RSFF Advance Carryover

- Current RSFF Advance Projects are in Fund 0096
- At fiscal year end, Finance runs a cash carryover query for all reimbursable projects with RSFF advance project types using the following calculation:
 - **Advance Collections Balance (Account 4222)**
 - Undelivered Orders (Account 48xx)
 - = Carryover Amount
- Finance reviews this spreadsheet for projects with expired funding
- The following manual calculation can be performed using the RA500D Reimbursable Project Status Billing Report to verify cash carryover amounts for each eligible project:
 - Applies to RSFF Advance Projects with or without formal agreements Collections
 - Total Obligations
 - = Cash Carryover

Carryover Reports

Agreement Termination & Project Close-Out

Refunds of Expired Funding

- Six months after expiration of agreement/funding for all reimbursable projects with advance or positive cash balances:
 - Advance/positive cash amounts will be refunded to customer

<u>OR</u>

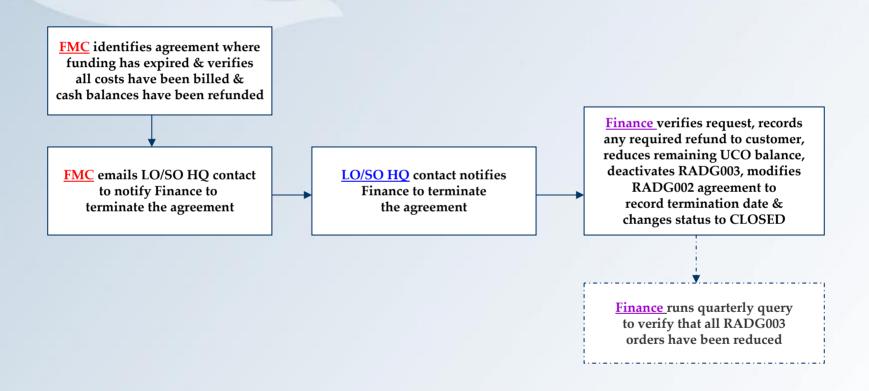
Given to Treasury as a miscellaneous receipt

- » Unless Finance receives a signed no-cost time extension
- This practice will preclude audit findings and increase accuracy of NOAA's financial statement report

Criteria for Agreement Termination

- Funding has expired
 - No additional funding is expected
 - No time extensions are expected
- All costs have been billed
- No undelivered orders
- Cash balances have been refunded

Agreement Termination



Agreement Termination Reports

RADG002 Transaction#1959 -- 4RM6JR5

Prior to close - circles indicate fields that will change

🕮 Reimburs	able Agreement	(RADG002 VER-2.2	27.0.2)			_
*Bureau 14	*Customer No	428 Name	DEPT OF INT	ERIOR/BUREAU OF R	RECLAMATION	Control No 1959
*Fund 07	Customer Ref No	04-AA-40-2214 MOD 00	02		Bureau Ref No	4RM6JR5
Formal 🔽	RA/Contract No	04-AA-40-2214 FY2006			Mod No	000 Admin Chg No 000
Agreement	*TWA No				Mod No	Admin Chg No
	*Trans Amount	8,000.00 Extr	amural Supp	ort		
	TWA Level 1	TW	A Level 2		Entry Type	DIRECT
Document	Customer Note	FY Funding Prin	nt Orders	Projects Mod/A	Admin Chg	
Performance	· ;					
Performance *Period Fron		05 *Period	To .	38 SEP 2006		
*Period Fron			-	30 SEP 2006	Quarterly Billing	✓ Hold Billing 🗆
		Termina	tion Date		1 -	✓ Hold Billing ☐ Unreleased Cost ✓
*Period Fron	n 01-0CT-20	Termina	tion Date	38 SEP 2006	Reallocate	Unreleased Cost 🔽
*Period Fron	n 01-0CT-20 Date 16-NOV-20	Termina	ation Date		Reallocate *Fiscal Year	Unreleased Cost
*Period Fron *TWA Date Acceptance	01-0CT-20	Termina Of Organiza Work Ty	ation Date ation 28 49 pe		Reallocate	Unreleased Cost 🔽
*Period Fron *TWA Date Acceptance Contract Typ	01-0CT-20 Date 16-NOV-20 pe Text Funds in the a	Termina 05 Organiza	ntion Date 20 40 pe erved to cover		Reallocate *Fiscal Year	Unreleased Cost All Years 8,000.00
*Period Fron *TWA Date Acceptance Contract Typ	Date 16-NOV-20 pe Funds in the a this Acquisition Nov 2005 has	Termina Organiza Work Ty mount of \$8,000 are resi during FY2006. Perform been made available ur	pe erved to cover nance period 1		*Fiscal Year Agreement Amt Orders Accepted	Unreleased Cost ▼ All Years ▼ 8,000.00 8,000.00
*Period Fron *TWA Date Acceptance Contract Typ	n 01-0CT-20 Date 16-NOV-20 pe Text Funds in the a this Acquisition	Termina Organiza Work Ty mount of \$8,000 are resi during FY2006. Perform been made available ur	pe erved to cover nance period 1		*Fiscal Year Agreement Amt	Unreleased Cost ▼ All Years 8,000.00 8,000.00 7,028.18
*Period Fron *TWA Date Acceptance Contract Typ Acceptance	Date 16-NOV-20 Pe Text Funds in the a this Acquisition Nov 2005 has be allotted as	Termina Organiza Work Ty mount of \$8,000 are rest during FY2006. Perform been made available unavailable.	pe erved to cover nance period 1 nder FY2006. A		*Fiscal Year Agreement Amt Orders Accepted	Unreleased Cost ▼ All Years ▼ 8,000.00 8,000.00
*Period From *TWA Date Acceptance Contract Typ Acceptance Status	Date 16-NOV-20 Pe Funds in the a this Acquisition Nov 2005 has be allotted as	Termina Organiza Work Ty mount of \$8,000 are result of \$72006. Perform the description of the description	pe erved to cover pance period 1 nder FY2006. A	payments due under Oct 2005 through 18	*Fiscal Year Agreement Amt Orders Accepted Billed WIP	Unreleased Cost ▼ All Years 8,000.00 8,000.00 7,028.18

CM004 -- 4RM6JR5

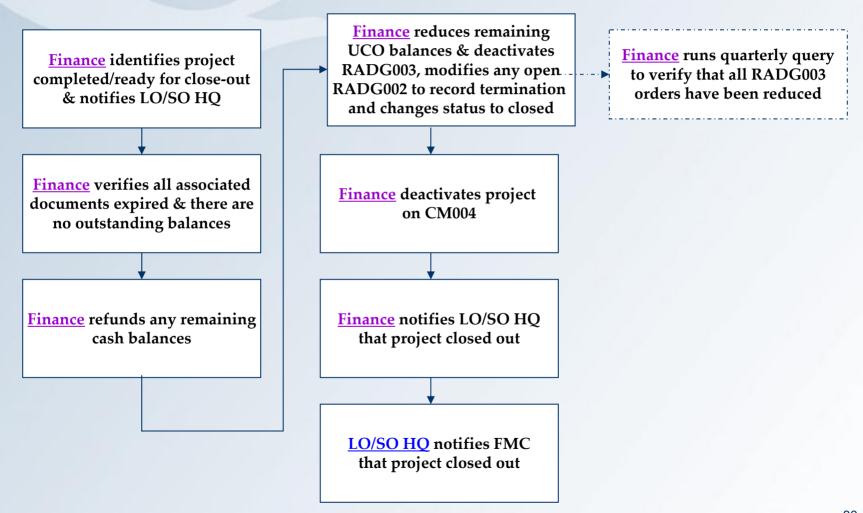
Project Closeout - Project prior to being deactivated

🎜 Project Code Maintenand	ce (CM004 VER-2.4.0.4)	_ _ ×
Interface	Name NOAA Not	
Bureau Code 14 Project Code 4RM6JR5	Title EARLY WARNING SYSTEMS - DOI/BOR	es < >
Type REIMBW	Descr REIMBURSABLE WITHOUT ADVANCE	
Fund Code 07	Title REIMBURSABLE	
Program 04 - 04 - 01 - 0		
D/R Flag	Effective Dates: 01-0CT-2005 to 30-SEP-2007	
Category < > 200	07-A WIP Y Fixed N < Fixed > < WIP Hist > NSF 4 Production Y Goal 13	
Project Leader DAVE BRA	ANDON FIC EMPLOYEE N Techrep 9999999 NO SPECIFIC EMPLOYEE N	
	FIC EMPLOYEE N CO/POC 9999999 NO SPECIFIC EMPLOYEE N	
Project: Created by Organizatio		
Base/Non-Base N	Funding Source Organization 20 - 40 - 0000 - 00 - 00 - 00 - 00	
Prior Code	Budget Initiative No 1010 Tasks < > Other < >	
Approval: Y By RETUR	RNER 14-FEB-2006 Active: Status Y 02-MAY-20	07
₽ Project	et Tasks	_ X
Task Flags B	EARLY WARNING SYSTEMS OPERATIONS & MONT 01-OCT-2005 30-SEP-	

Criteria for Project Close-Out

- Funding has expired
- Related RADG002 agreements are terminated
- RA500D -- Reimbursable Project Status Billing Report
 - UDOs = 0
 - Accrued Cost = Collections
 - Advances/Unbilled Cost = 0
 - Billed amount = 0

Reimbursable Project Close-out



Project Close-out Reports

RADG002 Transaction#1655 -- 4RM1JMF

Agreement record that is closed

🛱 Reimburs	able Agreement	(RADGOO2 VER	-2.27.0.2)			_ _ ×
*Bureau 14	*Customer No	577 N	lame NASA/AMES	RESEARCH CENTER		Control No 1655
*Fund 07	Customer Ref No	NNA05CQ04I			Bureau Ref No	4RM1JMF
Formal 🔽	RA/Contract No	NNA05CQ04I			Mod No	001 Admin Chg No 000
Agreement	*TWA No				Mod No	Admin Chg No
	*Trans Amount	0.00	Extramural Supp	ort		
	TWA Level 1		TWA Level 2		Entry Type	DIRECT
	Date 15-MAR-20 pe CARRYOVER	05 Org Wor IS AUTHORIZED	к Туре	26.DEC-2005 28-MAR-2007 0000 00 00 00 00	Quarterly Billing Reallocate *Fiscal Year Agreement Amt Orders Accepted Billed WIP	Unreleased Cost All Years 20,000.00
Status Economy A	ct 🔽 RA Statu	s CLOSED	Date	28-MAR-2007	Unreleased VMP	0.00
Active Status	Date 2	28-MAR-2007	Notify Employee	ST CLAIR, KAREN	Total VVIP	19,999.90
Approval 🔽	By LAYTON, LIND	YH Dat	e 28-MAR-2007	Appro <u>v</u> e Upda	ate Order Create	Mod Create Chg

CM004 -- Project 4RM1JMF

After project is closed (deactivated)

Interface	$\overline{}$		
Bureau Code	14	Name NOAA	Notes < > >
Project Code	4RM1JMF	Title PROVIDE MAINTENANCE FOR THE ASOS AT MOFF	
Туре	REIMBW	Descr REIMBURSABLE WITHOUT ADVANCE	
Fund Code	07	Title REIMBURSABLE	
Program	04 - 01 - 02 - 000	Name LOCAL WARNINGS & FORECASTS	
D/R Flag	B	Effective Dates: 01-0CT-1995 to	
Codes: Fields Project Leade		NSF 000002 Production Y Goal 01	
Manager 99	9999 NO SPECIFIC	EMPLOYEE N Techrep 9999999 NO SPECIFIC EMPLOY	YEE N
Admin 99	9999 NO SPECIFIC	EMPLOYEE N CO/POC 9999999 NO SPECIFIC EMPLOY	YEE N
Project: Creat	ted by Organization	20 - 01 - 0000 - 00 - 00 - 00 - Work Site WORKSI	
		nding Source Organization	
Prior	r Code	Budget Initiative No 2600 Tasks < > Other <	>
Approval:	7 By S GOVERNI	MENT 01-JAN-1995 Active: Status N 28-MA	AR-2007

Financial Systems Division Support

- CBS Help Desk Support
 - Functional/Technical Support for CBS Reimbursable Agreements module
 - Requests for user access and password resets





- www.corporateservices.noaa.gov/~cbs
- Click on Help Desk link for additional info, phone numbers, etc.
- Click on link for Reimbursables for info and documentation specific to Reimbursable Agreements





